

Change management on digital transformation in vehicle tax payment process: An understanding from institutional analysis

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ABSTRACT

Although the application of new technologies in an organization is very challenging, changes in the external environment must be responded by the organization in order to survive in the midst of business competition. The implementation of new technologies must be accompanied by changes in the internal culture and the readiness of management organization. Motor vehicle tax is the largest source of state revenue in the West Sumatra region. The implementation of the advanced digital technology in vehicle payment process (SIGNAL technology) is a government strategy in an effort to increase the effectiveness and accountability of the motor vehicle tax payment process. This paper analyzes the dynamics of change management in the One-stop Administration Services (SAMSAT) office of west sumatra province during the adoption of SIGNAL technology. This study used the qualitative approach, located in the SAMSAT office in West Sumatra. The choice of informants through purposive sampling techniques. Data collection techniques are observation, interviews, and documentation analyzed through data reduction, data presentation, verification, and conclusions. The results show that the government's readiness to face changes in the implementation of the motor vehicle tax payment application through the SIGNAL application for SAMSAT West Sumatra is good. In the sense that it is ready to implement the signal application. The obstacles faced when implementing the Signal application to increase motor vehicle tax revenues are in the form of attitudes of employees and leaders.

Keywords:

Change management, digital transformation, institutional analysis, technology implementation, employee behaviour

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1. Introduction

In the midst of continuous change in the external environment, organizations must respond to these changes with various internal system innovations (Amis, 2018; Boulagouas et al., 2021). Changes in the external environment, such as advanced technologies and innovative initiatives

challenged firms to providing better products and services to customers, as well as managing internal changes in response to changes (Jafari-Sadeghi et al., 2023; Olan et al., 2022; Selimović et al., 2021). Internal culture changes, especially related to digital maturity are the only way for the organization to survive (Debeljak & Dečman, 2022; Struckell et al., 2022) and get optimal outcomes. The adoption of the advanced technologies can make work more efficient and help organizations achieve their goals (Makarius et al., 2020) and enhance the business value (Lin & Lin, 2023). However, the implementation of new technologies in an organization is challenging (Hassan et al., 2022). In the NIS perspective, the implementation of new technologies must be accompanied by changes in the culture of the organization that cannot be easily accepted by members of the organization (Dahms et al., 2020).

Technology Implemetation of SIGNAL (National digitalized SAMSAT aplication)

Motor vehicle tax is one of the sources of income for West Sumatra province. Payment of motor vehicle tax is made at the One-stop Administration Services (SAMSAT) office of each region. Samsat is an administrative system to facilitate the service of community interests whose activities are held in one building. In 2021, the government through the One-stop Administration Services (SAMSAT) office implemented a signal application system policy. The SIGNAL (or National digitalized samsat application) application is a digital application in motor vehicle tax payment services. The need of government agencies for information and communication technology is increasing, because ICT is able to increase transparency in government activities (Saldanha et al., 2022).

Digital transformation is increasingly important in a technically accountable decision-making process (Cech, 2021). The SIGNAL application is an app for authentication of Vehicle Number Certificate (or STNK), payment application of Motor Vehicle Tax, and payment application for Mandatory Donation of Road Traffic Accident (SWDKLLJ). The SIGNAL application uses an online network at each SAMSAT office. The SIGNAL app allows all those activities to be undertaken very easily, "anywhere, anytime, one stop service". Therefore, taxpayers do not need to come to the SAMSAT office to complete the process of paying vehicle tax. The system on the SIGNAL application will automatically issue valid Digital Documents in the form of e-TBPKP (or Proof of Tax Payment from the Government), e-KD (Insurance Policy from Jasa Raharja Insurance Company) and Digital Proof of STNK Ratification from the National Police. In addition, the application of SIGNAL technology is able to minimize decreasing tax realization (Djolafo, 2022).

Before the implementation of the SIGNAL application, the payment of motor vehicle tax was undertook manually. The taxpayer comes to the nearest SAMSAT office, and makes tax payments to the officer. However, manual payments experience many obstacles (Kemuning et al., 2022), for example, officers have difficulty ensuring motor vehicle tax that has expired, difficulty in knowing the nominal amount should be paid by taxpayer, difficulty in educating taxpayers to make non-cash tax payments, and low of awareness of taxpayers in paying taxes. As a consequence, the realization of Motor Vehicle Tax (PKB) in SAMSAT Office Padang City for the Period of 2020, reached 694.8 billion Rupiah less than the targeted 761 billion Rupiah.

Management change and Institutionalization

Adoption of SIGNAL advance technology need for change management to achieve the expected results (Hansen et al., 2020). However, managing such changes requires human resources that understand the organization goal (Burrichter et al., 2022) and experience open attitudes toward organizational change (Bouckenooghe et al., 2021; Luo et al., 2022). Many organizations are more focused on changing structures, procedures, and technologies that are essentially easy to control (Heracleous & Bartunek, 2021). Meanwhile the integration of human resource management and change management is often ineffective. The behavior of the organization's employees about changes in the organization's management system is an obstacle in achieving the success of a change (Potosky & Azan, 2022).

Companies need to internalize digital transformation on an organizational level to impact the company's development positively (Ates & Acur, 2022; Chowdhury et al., 2022). In addition, to transform the digitization of organizations (Oliveira et al., 2021), knowledge-based capabilities of human resource must be congruence with implementation (Tortora et al., 2021). The implementation of digital transformation in the organization depends on the company's ability to configure *tangible* and *intangible assets* in creating the profit. Therefore, there is often resistance to rejection either by individuals or groups in organizations (Apostolidis et al., 2022). The sources of rejection of change by the individual are due to habit, security (since change is fraught with

uncertainty and ambiguity), economic factors, unknown fears, and selective processing of information. While the sources of rejection by organizations are structural inertia, focus boundaries on rejection, group inertia, threats of expertise, and threats to use the power of relationships of the use allocation of sources (Galli, 2018). This study aims to analyze the dynamics of employee behavior after the implementation of the Signal application, the readiness of borrowers to face changes in the application of motor vehicle tax payments through the Signal application and the obstacles faced when implementing the Signal application to increase motor vehicle tax revenue. The study used McKinsey's 7S Model and institutional theory to examine change management in Samsat West Sumatra.

2. Methods

This research uses a qualitative approach, which seeks to reveal and understand the reality in the field following actual conditions. According to Creswell & Creswell (2018), qualitative research is an approach to exploring and understanding the meaning given by an individual or group to a social or human problem. This study was conducted in the SAMSAT office in the working area of West Sumatra Province. The choice of this location is based on considerations because Samsat offices throughout West Sumatra have implemented SIGNAL services. The selection of informants was carried out by purposive sampling technique. Purposive sampling is purposeful sampling based on specific considerations because the person knows better about what the researcher expects. The focus of this study is (1) using the "7S Framework of McKinsey" change management model, namely Strategy, Structure, Systems, Skills, Staff, Style, and Shared Values. (2) obstacles faced by the use of signal applications. (3) The role of the Government in addressing the problem of SIGNAL applications. The types of data used in this study are primary and secondary data. Primary data is data obtained directly from interviews using a device in the form of interview guidelines, namely about the implementation of signal applications in Samsat West Sumatra. Secondary data in this study is indirectly obtained from the source, namely in the form of supporting data in the form of records, reports, and documents related to the research. Secondary data sources in this study were also obtained from observational records from researchers and the results of relevant studies. Data collection techniques and tools help collect the necessary data properly and correctly. Therefore, researchers use data collection techniques: observation, interviews, and documentation studies. This study used triangulation techniques to test the validity of the data. Triangulation techniques are data validity checking techniques that utilize something other than that data for checking or as a comparison to that data. The data analysis technique in this study is a descriptive data analysis technique. Descriptive data analysts are used to process all the data obtained in the field, either through interviews or from field observations, then further studied and compiled into a whole and analyzed according to the author's interactive abilities. The analysis in this study was carried out from the beginning of the study until the completion of data collection.

3. Results

a. Dynamics of Employee Behavior After The Implementation of The SIGNAL Application

The interview results revealed that the strategy and goals of a SAMSAT organization under the auspices of the regional revenue agency (Bapenda), government of West Sumatra, support the established business units that align with the goal of the organization. As the Head of the Regional Tax Division of Bapenda West Sumatra said, *"In my opinion, the current changes are ideas provided by employees to increase quality services."*

On the other hand, SAMSAT management understands the importance of change as an effort to improve internal systems in responding to the development of information technology. The informant realizes that the change must be supported by all elements of the organization, otherwise it will be abandoned. Informants' reaction on the importance of change, such as informant A as head of the data processing and information section of the local tax field, as stated below:

“... In my personal opinion, a change is a transition from an ordinary state to a better state, or it can be said in general a change from one condition to another, if it doesn't want to be changed, then it will be abandoned. This change was also followed by a change in the behavior of Samsat employees in particular”

For some employees, changes do not have to be made directly, but can only be done in part, indicating that changes need to be carefully planned. This is reflected in the response of informant C who said that:

“The tax revenue application needs to be modified to make it better, convenient and accessible. Including innovations to maintain creativity so that application users are more comfortable.”

On the other hand, the information from informant D defines the changes as follows:

“I think this change is an innovation in the services provided by Samsat employees in accordance with current technological developments. We serve the public, so we will connect our services to meet the needs of the public”

Based on the interview, employees understand that change is associated with innovation. This means that employees must innovate to improve the quality of public services. Employees must follow changes effectively and efficiently than the previous service system.

b. Government Readiness to Respond Changes in The Implementation of SIGNAL Applications.

In general, the achievements of SAMSAT West Sumatra until now have been exemplary in terms of performance. Studies on SAMSAT changes, such as replacing motor vehicle tax payment applications, include strategies carried out to develop the capabilities of its employees. McKinsey's 7's analysis is an alternative to a detailed study of an organization's management.

The organization's readiness for the implementation of the SIGNAL application was alluded to by several informants. They answer some employees' doubts about the alignment between the software and the organization's goals. For example, informant A believes that the implementation of the SIGNAL application is not contrary to the vision and mission of the organization. The following is an excerpt of informant A's statement:

“... I don't think the vision and mission need to be a problem, the vision and mission are not unimportant, ... but I tend not to question the vision and mission too much at the time of the implementation of the SIGNAL application. But in any case the vision and mission of SAMSAT West Sumatra refers to the Vision and Mission of the Regional Revenue Agency (Bapenda) of West Sumatra Province, ... because basically we are under the West Sumatra Bapenda”

Furthermore, goals and objectives are required in the implementation of the SIGNAL application. A definition that the organization must have clear goals about implementing the SIGNAL application, and the purpose must be well understood by all employees before implementation. Informant C says that:

“... goals are definitely needed, because the first thing to ask at the time of implementation is goals and objectives. Likewise with strategy, because strategy is very basic..., e.g. signal application implementation. The most basic thing it is the server... So, I think it is necessary, because to be able to achieve these goals requires the right strategy”

Based on interviews with informants, it provides an understanding that strategies are urgently needed in the implementation of the SIGNAL application. An organization must have a strategic plan in place regarding the implementation of the SIGNAL application.

c. Obstacles in the Implementation of SIGNAL.

Leadership. critical factors are factors that significantly influence the success or failure of a change. Critical factors include leadership, regulation, performance measurement, itinerant situations, the psychology of change, business processes, and the understanding of time. No matter how exemplary the planning and design and development process and implementation of a program is, without the support of changes from the leadership, the development of the program will only be a wasted project, spending a large budget and time without maximum results. In implementing the signal application, many pros and cons came from their leaders, arguing that it would be challenging to implement with the condition of the internet network in the regions is still inadequate. Likewise, the leadership still thinks that the technological literacy of the community is

still low, so making payments online will experience severe obstacles. These reasons are still acceptable, but to make changes for the better, leaders must dare to take risks because the role of leadership as one of the critical factors in change management is the leadership of the government, both central and regional and scattered in units - units are the key to the communication process in change management.

4. Discussion

a. Dynamics of Employee Behavior After The Implementation of The SIGNAL Application

The interview results revealed that the strategy and goals of a SAMSAT organization under the auspices of the West Sumatra Provincial Bapenda support the established business units that align with those in the organization. As the Head of the Regional Tax Division of Bapenda West Sumatra said, *"In my opinion, the current changes are ideas provided by employees to make quality services. Like the change from a salmon as an app to a signal app."*

The assessment of the use of information technology consists of several indicators, namely computers and internet networks. SAMSAT West Sumatra Province employees have been able to collect taxes online. In addition, employees also use the internet network to publish financial reports and as a liaison for sending the information needed. Through the optimization of information technology, SAMSAT West Sumatra can take advantage of technological advances to achieve good government governance. This means that the better the use of information technology (C. Liu et al., 2022), the better it will improve the performance of employees (Christ-Brendemühl, 2022; Viète & Erdsiek, 2020) and organizations in motor vehicle tax revenues in West Sumatra Province.

Based on the analysis of change management in SAMSAT West Sumatra, the strategies and objectives of the work unit are reviewed periodically. SAMSAT employees feel that strategic goals apply to them. They already have a job description and performance goals aligned with their strategy and goals. Employees must be aware of and understand the risks faced. They understand the risks and are involved in the risk management process (L. Liu et al., 2013). Plans and actions are already applied when there is a difference in the performance of the strategic objectives. So, in general, the strategy in SAMSAT West Sumatra has been running well, realized, and understood by both superiors and subordinates, but in particular, there are still strategies that have not been aligned with the organization's goals. A strategy is an action plan prepared by an organization in response to changes in the external environment.

The structure of the existing work unit in SAMSAT West Sumatra, when the application of SIGNAL is implemented, has facilitated the flow of information up, down, and throughout the organizational path. The structure already exists and is implemented, but sometimes there is a misunderstanding of the ongoing communication. In reality, the work reporting system has internal academic guarantees. Accountability is clearly defined. According to information from the Regional Tax Head, *"In the application of communication signals, it is necessary, yes, communication is needed, because later in the implementation of the signal application there will be information to the top of the leadership gradually. So, all project plans must be communicated to all organization members."*

Responsibility and accountability are already clearly communicated and understood (Cavicchi & Vagnoni, 2022; Tortorella et al., 2021). This existing structure in SAMSAT West Sumatra has described what structure refers to how tasks and people are specialized and divided; authority is distributed, how reporting activities and relationships are grouped, and mechanisms by which activities in organizations are coordinated.

The employee work system in the form of organizational values has been embedded and affects the decision-making process of SAMSAT West Sumatra employees. There is a set of standard, transparent, understandable processes that support core activities, such as improvements in the system, such as employee attendance that must be on time, and achievement of targets. SAMSAT employees take into account the controls and regulations in the necessary and applicable system; for example, in the case of intentional delay absenteeism, the sanction of returning home should be late according to the delay in his attendance. Employees of SAMSAT West Sumatra consider the security of personal data in the system to be a serious matter. Because it will have an impact on people's trust in SAMSAT. According to a taxpayer, *"They do not want to use the signal app for fear that their data will not be kept secret."* Here, the organization also takes service complaints seriously. Leaders respond appropriately, openly, and effectively. The appointment of suppliers and contractors is already transparent and fair. According to them, the organization must be committed to working ethically with partners. However, many employees are unfamiliar with the new

application changes and hope the organization has adequate procedures to prevent more severe problems. The employee work system in SAMSAT West Sumatra already illustrates how the organization operates. The system refers to the formal and informal procedures used to manage the organization, including the management control system, performance measurement, and reward system, planning, budgeting and resource allocation system, and management information system.

The skills of SAMSAT West Sumatra employees play an essential role in improving the quality of human resources and have gained a central position in organizational strategy. The skills, experience, and knowledge of education personnel follow the competencies needed for work, according to the portion of each employee. Training programs are often carried out and are not accessible to everyone, only for employees (selected / certain people). The Training given to employees such as operators on duty in SAMSAT West Sumatra is in line with the values shared and following the skills needed for work, although not all employees can participate in the Training. One employee said, "*Training is certainly there. For example, yesterday, there was a Signal application trial program; later, the payment of motor vehicle tax will be made via the car application. Employees who are directly involved are given Training on how to operate it. When meeting with signal application users, employees must already know what to do. When it is important, it is often repeated, sometimes once a month, and sometimes every three months.*" In SAMSAT West Sumatra, there are no training options to adjust to the circumstances and needs of the informant's job. The training program given to employees is also evaluated to ensure whether it is effective and has been running or not so that if the training program given is not appropriate, it will be eliminated. This Training plays a vital role for organizations to instill trust among education personnel about their future career growth. Skills refer to specific competencies; what is best along dimensions, such as people, management practices, processes, systems, and customer relationships.

Staff refers to people with their competencies; how organizations recruit, select, train, organize careers and promote them. Staff refers to people with their competencies; how organizations recruit, select, train, organize careers and promote them. West Sumatra Samsat employees as supporting staff have job descriptions with values and codes of ethics that are aligned and have descriptions. Leaders and employees have been honest in considering performance appraisals as honest assessments with constructive discussions about performance issues, but leaders sometimes seem to hesitate to think of performance appraisals as honest assessments with constructive discussions about performance issues. Employees of SAMSAT West Sumatra feel that there is a performance target, but it depends on their work. However, staff assessments have not been implemented consistently and fairly. There is a mechanism for capturing and evaluating the employee's ideas about improving the performance, but the idea is accommodated first, to be studied for correctness and suitability to needs, not because of his personal affairs.

Style refers to the leadership style of the leaders how they spend their time; they focus attention on what; how they make decisions; also organizational culture, that is, dominant values and beliefs, norms, conscious and unconscious symbolic actions taken by leaders. Leaders and supervisors in SAMSAT West Sumatra are directly involved in evaluating the organization's effectiveness through monthly evaluations. At a specific time, an unknown surprise inspection was also carried out. If something is wrong, the leadership will first reprimand the superior to follow up. The leader and the immediate superior desire to address the problem openly and transparently; for example, the leader directly reprimands his superiors. In order to receive sufficient and timely information on sensitive issues, the leadership and superiors accept but are accommodated in advance and decide on the policy after knowing the truth.

Share value is a statement of values, and the code of ethics of behavior of West Sumatra SAMSAT employees is clearly stated, for example, about manners. Leadership constantly evaluates and reviews values and behaviors (including performance) monthly. The superior directly communicates the values and ethical code of behavior of the organization through evaluation per month. However, some employees say that superiors do not directly communicate the organization's values and ethical codes of behavior but go through existing stages. The shared values applied in SAMSAT West Sumatra align with opinion that shared values are the core or fundamental values. Those values are broadly shared within the organization and serve as guiding principles about the importance of a vision, mission, and value statements that provide a broad sense of purpose for all employees. All members of the organization have in common a fundamental idea or guiding concept upon which the business is built.

The theory of normative pressure assessment, which consists of several indicators, namely the ability and knowledge of employees and employee attitudes in building an ethical culture, has

been applied in SAMSAT West Sumatra. The ability and knowledge of SAMSAT employees of West Sumatra Province are seen based on the level of employee education, while attitudes in building an ethical culture can be seen based on the skills of employees to behave and have good ethics in the organization. The results of this study show that with normative pressures such as professionalism, integrity, and high management commitment to implementing the SIGNAL application, motor vehicle tax payments are a form of accountability to stakeholders. The better implementation of normative pressures to build an ethical culture in the organization will also encourage accountability of the financial statements of government agencies in providing financial information that must be accounted for.

b. Government Readiness to Face Changes in The Implementation of Signal Applications.

In general, the achievements of Samsat West Sumatra until now have been exemplary in terms of performance. Studies on Samsat changes, such as replacing motor vehicle tax payment applications, include strategies carried out to develop the capabilities of its employees. In terms of strategy, SAMSAT has changed motor vehicle tax payment from the salmon application to the Signal application. The ease of paying motor vehicle tax online has made it easier for motor vehicle taxpayers to do taxation wherever and whenever they are. Suppose there has been an increase in local revenue through paying motor vehicle tax. The establishment of UPTD in various regencies/cities expands the field of work to achieve the vision and mission of SAMSAT's performance under the auspices of the West Sumatra Bapenda. This means coordination with supporting parties makes SAMSAT's performance a strategy for achieving excellent community service. Business currently needs a strategic planner to continue to evaluate business goals and determine the capabilities of the information system needed to support this goal).

Aspects of a well-stratified organizational structure greatly support implementing the current West Sumatra Samsat policy. Clarity of duties and authorities is an effort to avoid mistakes in the implementation and responsibility of performance. In addition, a sound organizational structure in SAMSAT, West Sumatra province, is also an effective control system between positions. The structure also becomes a control system in each of the parts. So that the mistakes that occur will be easily overcome and minimized if the people or parts of the structure coordinate well with each other. Technology development is instrumental in supporting the performance of SAMSAT West Sumatra with the use of the internet as a collection of motor vehicle taxes. With the development of a technology system that can attract public interest in Samsat services in paying taxes online through the Signal application. Technology is also developed in administrative governance as well as organizational governance. Supervision can be directly accessed from the center to control regional performance. The structure dimension is the basis of specialization and coordination that is influenced by the strategy and size of the organization. Organizational structure and importance for companies in the process of adopting ERP.

The dimension of the system in Samsat West Sumatra in the application of motor vehicle tax payment applications or the SIGNAL application is a standard and informal procedure that supports the strategy and structure of the organization. The system has been designed as well as possible so that the collection of elements is interconnected and interacts in one unit to achieve the main goal. Assessment based on government readiness from the staff dimension, SAMSAT West Sumatra is still not optimal because competent employees are not too empowered because all employees have the same status SAMSAT does not have too much planning for facilities in Training, does not have a clear education and training strategy, and has not identified training needs. Furthermore, the staff is the central aspect of achieving its goals. The suitability of abilities for the position will optimize the performance of each employee. In its changes, the government or SAMSAT West Sumatra should not hesitate to regenerate employees to become more competent in carrying out their work duties. Recruitment based on personnel needs must be done well to get employees who can work with the system that has been running and are even encouraged to innovate to realize the vision and mission of the organization. Personnel management processes are used to develop managers, socialization processes, and ways of introducing and recruiting employees of a younger age into the company.

From the readiness assessment of *the style* factor, the leadership is willing to be directly involved and ready to allocate the resources needed in the implementation of the SIGNAL application; the overall leadership from the head of the agency and the head of the field is very enthusiastic about the successful implementation of the SIGNAL application. Of the employees, the majority support each other and are collaborative in teamwork. This shows that most SAMSAT

employees in West Sumatra have good communication between members. The *style* dimension consists of two components; the first is the dominant organizational culture related to values, impossibilities, and norms that develop over time and become a feature in organizing. Second, it is related to leadership style, which leads more to leadership problems associated with what is done than what they said.

In the shared value factor of SAMSAT West Sumatra, all employees and leaders believe in the benefits of implementing the SIGNAL application as a medium for paying motor vehicle tax. According to the Head of SAMSAT Padang Panjang region, "*Basically, the champion project must exist, so if there is a problem or there are important things related to the process, the run must go to the champion, it can be each division, it can be multi-divisional depending on the scope of the business process. Likewise, this commitment is necessary, especially the role of all stakeholders.*"

The shared values carried out by SAMSAT West Sumatra are a form of social responsibility to the surrounding environment. In addition, as a form of concern, activities or programs like this will further strengthen SAMSAT's good name in the eyes of the community. Thus, public interest in using online-based motor vehicle tax payment services through the signal application is also expected to increase. *Shared Value* is the built business's concept, guideline, and basic idea. This term refers to the extent to which the team accepts and believes in the project's objectives.

Based on the assessment of mimetic pressure on SAMSAT employees of West Sumatra Province, such as maintaining a stable relationship with the environment, improving and providing tax payment information, and applying the concept of accountability. In practice, SAMSAT West Sumatra strives to maintain legitimacy for stakeholders, and if there are changes in regulations in the government structure, government studies these regulations in its internal organization. Based on institutional theory, mimetic pressure tends to imitate other organizations' behavior that arises as a reaction to uncertainty in a particular rule, for example, a change in government regulations. This can result in the organization's unpreparedness to understand and implement new regulatory practices. Employees consider that mimetic pressure is not a pressure to increase the accountability of local government financial statements but that accountability has become an obligation for the organization.

In addition, Coercive isomorphism is a formal and informal pressure that organizations receive, where an organization is under pressure that is required to comply with rules in achieving goals. Coercive pressure arises due to pressure from outside parties such as the Law or criticism from the public, or sanctions given if the regulation is not implemented. Furthermore, the assessment of coercive pressure consists of several indicators, namely the issuance of laws or government regulations on accountability, pressure from the mass media, and criticism from the public about the application of SIGNAL as a medium for paying motor vehicle taxes. The existence of coercive pressure also makes all members of the SAMSAT of West Sumatra Province have carried out the process of operational activities as well as possible. Based on interviews with several informants, employees of the SAMSAT of West Sumatra Province have adopted and implemented government regulations so that pressure or encouragement from certain parties can increase the accountability of local government financial statements.

The results of this study show that normative pressures such as professionalism, integrity, and high management commitment to the implementation of the Signal application are a form of accountability to stakeholders. Furthermore, the assessment of normative pressure consists of several indicators, namely the ability and knowledge of employees and employee attitudes toward building an ethical culture. The ability and knowledge of employees are seen based on the level of employee education, while attitudes in building an ethical culture can be seen based on the skills of employees to behave and have good ethics in the organization. The better implementation of normative pressures to build an ethical culture in the organization will also drive the implementation of the SIGNAL application to be even better.

From the explanation above, it does not become excessive if the recognition of the achievements made by SAMSAT, especially SAMSAT Throughout West Sumatra, is phenomenal and significant. Changes are made thoroughly and in detail to even the minor aspects. Indeed this is not satisfactory that has stopped here. The hard work of synchronizing with related parties must be continuously improved to achieve more perfect results than today.

c. Obstacles Faced in the Application of SIGNAL.

Leadership. critical factors are factors that significantly influence the success or failure of a change. Critical factors include leadership, regulation, performance measurement, itinerant

situations, the psychology of change, business processes, and the understanding of time. No matter how exemplary the planning and design and development process and implementation of a program is, without the support of changes from the leadership, the development of the program will only be a wasted project, spending a large budget and time without maximum results. In implementing the signal application, many pros and cons came from their leaders, arguing that it would be challenging to implement with the condition of the internet network in the regions is still inadequate. Likewise, the leadership still thinks that the technological literacy of the community is still low, so making payments online will experience severe obstacles. These reasons are still acceptable, but to make changes for the better, leaders must dare to take risks because the role of leadership as one of the critical factors in change management is the leadership of the government, both central and regional and scattered in units - units are the key to the communication process in change management.

Obstacles also come from information technology. The technical obstacles encountered in implementing the online system lie in the supporting devices of the online system. Moreover, the integrated SIGNAL application requires a complete set of regulations regarding conceptual and technical operations at the bottom level. As one of SAMSAT's employees said, "So the problems we face are 2, technical and non-technical. *At the stage of implementing the signal application, application users have many complaints, namely, problems related to registration that are a bit difficult. Because the Signal is not good, when you upload a photo, sometimes it does not match the ID card, so you must repeat it.*" This thinking is because, so far, information technology still seems complicated for bureaucrats and their employees, especially those that have been related to changes in business processes. Therefore, it is necessary to pay attention to several things, namely the readiness of the regulations supporting the Law to describe technical matters. Strong coordination between agencies because any change usually involves cooperation between departments and state agencies. Performance measurement for implementing information technology, including e-government, usually includes speed, cost, quantity, and quality of information obtained internally and externally (society). To achieve success in change related to e-government, it is also necessary to measure the performance of individuals in the process of change.

Another obstacle faced in implementing the SIGNAL application is the environmental situation that is still difficult to predict. The changes caused by change management cannot be separated from the situations. The situation factor can be political, socioeconomic, or the amount of financing owned. Implementing change with the support of information technology such as e-government is not easy and cheap. Especially about information technology, it is necessary to pay attention to the penetration rate of telephones, PCs, or local electronic media before deciding to make changes. In this case, it means that the government must be observant in looking at the factors of the situation.

So it can be concluded that there are several significant obstacles to the application of SIGNAL, including the attitude/behavior of the leader who has not dared to take risks, the availability of inadequate information technology, the application of SIGNAL applications that are still experiencing obstacles, especially from HR, and the environmental situation that is still unstable.

5. Conclusion

The readiness of the government to face changes in the implementation of the motor vehicle tax payment application through the SIGNAL application for SAMSAT West Sumatra is Good. In the sense that it is ready to implement the SIGNAL application. The dynamics of employee behavior after the implementation of the SIGNAL application were implemented to increase motor vehicle tax revenues; there has been an increase in employee performance, including daring to convey creative ideas and attending work-related pieces of Training. Members of the organization have been running, understood, and understood by Samsat West Sumatra, including divided values, strategies, systems, staff, skills, structures, and styles have been running in harmony. Meanwhile, the staff dimension can harm the performance of SAMSAT West Sumatra. This is because there are still employees who are not fully aware of their duties, are still stuck with old work styles and situations, and still feel depressed and burdened if they have to work overtime to complete their work. The obstacles faced when implementing the SIGNAL application to increase motor vehicle tax revenues are in the form of leadership attitudes that are still pros and cons and have not dared to take risks, and information technology is still inadequate. The quality of human resources in implementing the SIGNAL application is still low, and the environmental situation is unstable.

The advice that can be conveyed is related to the potentially damaging dimensions of staff, which is how leaders, through transparent systems and structures, with their style, can optimize staff performance through clear job descriptions. Creating a high sense of belonging and loyalty through shared values so that the West Sumatra Samsat strategy to achieve goals can run well. That way, staff will have a passion, a sense of belonging, and a strenuous effort to become employees with skills that satisfy the organization's expectation.

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